
DRAFT STATUTORY INSTRUMENTS

2004 No.

The Non-Domestic Rating (Chargeable Amounts) (England) Regulations 2004

PART 3

Miscellaneous

Certificates for changes in rateable value: 1st April 2005

15.—(1) —This regulation applies where the appropriate valuation officer is of the view (whether following a request from the ratepayer in relation to the hereditament in question or not) that the rateable value shown in the local or central list in relation to a hereditament for 1st April 2005 is inaccurate on any grounds other than solely on the grounds of a material change of circumstances which occurred on that day.

(2) Where this regulation applies the appropriate valuation officer shall certify—

- (a) that this regulation applies; and
- (b) the rateable value that should have been shown in the local or central list for the hereditament for 1st April 2005.

(3) Where the appropriate valuation officer has certified a rateable value in accordance with paragraph (2), the provisions of these Regulations shall have effect—

- (a) where the appropriate valuation officer alters the list for the purpose of correcting the inaccuracy mentioned in paragraph (1) or for that purpose combined with other purposes, in relation to the day from which the alteration has effect and any subsequent relevant day; and
- (b) where the appropriate valuation officer has not altered the list for the purpose of correcting the inaccuracy mentioned in paragraph (1) and—
 - (i) a request by the ratepayer has been made before a certificate under paragraph (2) is issued, in relation to the day the certificate is requested and any subsequent relevant day,
 - (ii) a request by the ratepayer has not been made before a certificate under paragraph (2) is issued, in relation to the day the certificate under paragraph (2) is issued and any subsequent relevant day,

as if that rateable value had been the value shown in the local or central list for 1st April 2005.

Certificates for change in rateable value: 31st March 2005

16.—(1) This regulation applies where the appropriate valuation officer is of the view (whether following a request from the ratepayer in relation to the hereditament in question or not) that the rateable value shown in the local or central list in relation to a hereditament for 31st March 2005 is inaccurate.

- (2) Where this regulation applies the appropriate valuation officer shall certify—
- (a) that this regulation applies; and
 - (b) the rateable value that should have been shown in the local or central list for the hereditament for 31st March 2005.
- (3) Where the appropriate valuation officer has certified a rateable value in accordance with paragraph (2), the provisions of these Regulations, and, for the purposes only of calculating base liability under these Regulations, the provisions of the 1999 Regulations, shall have effect—
- (a) where the rateable value so certified is lower than that shown in the local or central list for 31st March 2005, in relation to 1st April 2005 and any subsequent relevant day;
 - (b) where the rateable value so certified is greater than that shown in the local or central list for 31st March 2005 and—
 - (i) a certificate under regulation 15 has been issued, in relation to the day that certificate has effect by virtue of regulation 15(3) and any subsequent day;
 - (ii) no certificate under regulation 15 has been issued, in relation to the day the certificate under paragraph (2) of this regulation is issued and any subsequent day,as if that rateable value had been the value shown in the local or central list for 31st March 2005.

Certification: splits and mergers prior to 1 April 2005

- 17.—(1) This regulation applies where—
- (a) on a day before 1st April 2005 a hereditament (“new hereditament”) comes into existence by virtue of—
 - (i) property previously rated as a single hereditament becoming liable to be rated in parts;
 - (ii) property previously rated in parts becoming liable to be rated as a single hereditament; or
 - (iii) a hereditament or any part of a hereditament becoming part of a different hereditament; and
 - (b) the new hereditament is first shown in a list on 1st April 2005.
- (2) Where this regulation applies the appropriate valuation officer shall certify—
- (a) that this regulation applies; and
 - (b) the rateable value that should have been shown in the local or central list for the new hereditament for 31st March 2005.
- (3) Where the appropriate valuation officer has certified a rateable value in accordance with paragraph (2), these Regulations, and, for the purposes only of calculating base liability under these Regulations, the 1999 Regulations, shall have effect in relation to 1st April 2005 and any subsequent relevant day, as if—
- (a) the new hereditament had come into existence on 31st March 2005;
 - (b) the new hereditament had been shown in the list for that day; and
 - (c) the value certified under paragraph (2) had been the value shown in the local or central list for that day.

Certificates: general

18.—(1) The appropriate valuation officer shall certify the values which fall to be certified by him under these Regulations as soon as practicable after the circumstances calling for the certification come to his attention (whether by virtue of an application by the billing authority, the Secretary of State, the ratepayer concerned, or otherwise).

(2) Where, whether by reason of a decision of a valuation tribunal or otherwise, the appropriate valuation officer forms the opinion that a certificate under these Regulations (other than such a certificate which has been confirmed on appeal) is inaccurate, he shall certify the value which in his opinion should be substituted for that originally certified.

(3) A certificate under paragraph (2) shall have effect in place of the previous certificate, and any appeal against the previous certificate under regulation 19 shall be treated as withdrawn.

(4) The valuation officer certifying a value in pursuance of these Regulations shall send a copy of the certificate to—

- (a) the billing authority concerned, or, in so far as it relates to a liability under section 54 of the Act, the Secretary of State; and
- (b) the ratepayer concerned.

(5) The copy of a certificate sent to a ratepayer in pursuance of paragraph (4) shall be accompanied by a statement of the effect—

- (a) of regulation 19, and
- (b) where it is a certificate under paragraph (2), of paragraph (3),

and may be sent to the ratepayer's last known address or to the address of the hereditament in question.

(6) A certificate issued under these Regulations—

- (a) shall be retained by the valuation officer who issued it; and
- (b) may be inspected by any person at any reasonable time.

Appeals against certificates

19.—(1) Where an interested person in relation to a hereditament in respect of which a value is certified by an appropriate valuation officer under these Regulations is dissatisfied with the value so certified, he may appeal against the certificate in accordance with this regulation.

(2) An appeal under paragraph (1) shall be initiated by serving a notice on the valuation officer stating the appellant's reasons for being dissatisfied.

(3) Unless—

- (a) the notice is withdrawn, or
- (b) the appropriate valuation officer and the appellant agree in writing as to the value which should be certified,

the disagreement shall be referred by that officer to the relevant valuation tribunal as an appeal against that certification.

(4) Part 6 of the Appeals Regulations (general provisions relating to appeals) shall apply in relation to an appeal under this regulation.

(5) For the purposes of paragraph (1), "interested person" has the meaning given in the Appeals Regulations.

Revocations

20. Regulations 35 and 36 of the Non-Domestic Rating (Chargeable Amounts) Regulations 1994⁽¹⁾ are revoked.

⁽¹⁾ S.I.1994/3279; a relevant amendment was made by regulation 4 of S.I. 1995/1678.